

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Replace the effective date in SECTION 66 with "[EFFECTIVE
- 2 UPON PASSAGE]".
- 3 Page 54, after line 42, begin a new paragraph and insert:
- 4 "SECTION 66. IC 6-1.1-8.5-1 IS AMENDED TO READ AS
- 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this
- 6 chapter, "industrial **or commercial** company" means an owner or user
- 7 of industrial **or commercial** property.
- 8 SECTION 67. IC 6-1.1-8.5-2 IS AMENDED TO READ AS
- 9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this
- 10 chapter, "industrial **or commercial** facility" means a company's real
- 11 property that:
- 12 (1) has been classified as **either:**
- 13 (A) industrial property; **or**
- 14 (B) **commercial property;**
- 15 under the rules of the department of local government finance;
- 16 and
- 17 (2) has a true tax value, as estimated by the department, of at least
- 18 ~~twenty-five~~ **one** million dollars ~~(\$25,000,000)~~ **in a qualifying**
- 19 **county: (\$1,000,000).**
- 20 The term includes real property that is used under an agreement under
- 21 which the user exercises the beneficial rights of ownership for the
- 22 majority of a year. The term does not include real property assessed
- 23 under IC 6-1.1-8.
- 24 SECTION 68. IC 6-1.1-8.5-5 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. An industrial **or a commercial** facility located in a qualifying county shall be assessed in the manner prescribed in this chapter.

SECTION 69. IC 6-1.1-8.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Before:

(1) January 1, ~~2004~~, 2009; and

(2) January 1 of each year that a general reassessment commences under IC 6-1.1-4-4; thereafter;

the county assessor of each qualifying county shall provide the department of local government finance a list of each industrial **or commercial** facility located in the qualifying county."

Page 55, line 3, strike "qualifying".

Page 55, line 5, after "industrial" insert "**or commercial**".

Page 55, line 7, strike "qualifying".

Page 55, line 9, after "industrial" insert "**or commercial**".

Page 55, line 12, after "industrial" insert "**or commercial**".

Page 55, between lines 15 and 16, begin a new paragraph and insert:  
"SECTION 71. IC 6-1.1-8.5-8, AS AMENDED BY P.L.154-2006, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) For purposes of the general reassessment under IC 6-1.1-4-4, or a new assessment the department of local government finance shall assess each industrial **or commercial** facility in a qualifying county.

(b) **The department of local government finance shall adjust the assessment for each industrial or commercial facility as required under IC 6-1.1-4-4.5.**

(c) The following may not assess **or adjust the assessment for** an industrial **or a commercial** facility: in a qualifying county:

(1) A county assessor.

(2) An assessing official.

(3) A county property tax assessment board of appeals.

SECTION 72. IC 6-1.1-8.5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. The county assessor of the qualifying county in which an industrial **or a commercial** facility is located shall provide support to the assessor of the department of local government finance during the course of the assessment of the industrial **or commercial** facility.

SECTION 73. IC 6-1.1-8.5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) When the department of local government finance determines its final assessments of an industrial **or a commercial** facility under this chapter, the department shall certify the true tax values to the county assessor and the county auditor of the qualifying county in which the property is located. In addition, if an industrial **or a commercial** company has appealed the department of local government finance's final assessment of the industrial **or commercial** facility, the

department of local government finance shall notify the county auditor of the appeal.

(b) The county assessor ~~of a qualifying county~~ shall review the certification of the department of local government finance to determine if any of an industrial **or a commercial** company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department of local government finance shall consider the county assessor's findings and make any additions to the certification the department of local government finance finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial **or a commercial** facility that is certified by the department of local government finance.

SECTION 74. IC 6-1.1-8.5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) A taxpayer or the county assessor of the ~~qualifying~~ county in which the industrial **or commercial** facility is located may appeal an assessment by the department of local government finance made under this chapter to the Indiana board. An appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department of local government finance.

(b) The Indiana board shall hold a hearing on the appeal and issue an order within one (1) year after the date the appeal is filed.

SECTION 75. IC 6-1.1-8.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. The department of local government finance shall adopt rules to provide just valuations of industrial **or commercial** facilities under this chapter.

SECTION 76. IC 6-1.1-8.5-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. This chapter is designed to provide special rules for the assessment and taxation of industrial **or commercial** facilities. ~~in a qualifying county.~~ If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial **or a commercial** facility.

SECTION 77. IC 6-1.1-8.5-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. **The department of local government finance may conduct the work required under this chapter or contract to have the work conducted. If the department contracts to have work conducted under this section, the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under IC 6-1.1-4-31.5."**

Page 244, between lines 8 and 9, begin a new paragraph and insert:

1 "SECTION 246. THE FOLLOWING ARE REPEALED  
2 [EFFECTIVE UPON PASSAGE]: IC 6-1.1-8.5-3; IC 6-1.1-8.7."  
3 Renumber all SECTIONS consecutively.  
(Reference is to HB 1001 as printed January 17, 2008.)

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Representative Davis